

APR 29 '10 -3 40 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588

VIA UPS 2nd DAY AIR

April 26, 2010



Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated March 31, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 26215.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 N River Road, Suite 5000
Rosemont, IL 60018

Lessee: The Yaffe Companies, Incorporated
G & Lexington
PO Box 916
Muskogee, OK 74402

A description of the railroad equipment covered by the enclosed document is for ten (10) 2494 cu. ft. capacity 52'6" gondola cars having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Documentation Specialist

Enclosures

(YACO007)

ASSGN. NO.: YACO007

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD ~~SA~~

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 31 day of March, 2010, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Yaffe Companies, Incorporated ("Lessee"), an Oklahoma corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 31, 2006, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 7 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of March 29, 2010, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By:

Name:

RICHARD F. SEYMOUR
VICE PRESIDENT, SALES & MARKETING

Title:

By:

Name:

Title:

Susan Grokulska
SUSAN GROKULSKY
ASSISTANT DIRECTOR
OF DOCUMENTATION

Executed on this 31st day of March, 2010.

[CORPORATE SEAL]

STATE OF

ILLINOIS

COUNTY OF

COOK

I, K. A. Dombrowski, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 31st day of March, 2010.

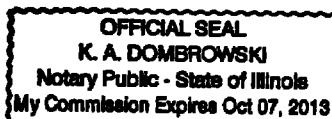
K. A. Dombrowski

Notary Public

My Commission Expires:

10-7-2013

(Notary Public)



LESSEE:

THE YAFFE COMPANIES, INCORPORATED

ATTEST:

By: [Signature]

Name: GLENN YAFFE

Title: PRESIDENT

By: _____

Name: _____

Title: _____

Executed on this _____ day of _____, _____.

[CORPORATE SEAL]

STATE OF Oklahoma

COUNTY OF Muskogee

I, Bev Dickerson, a Notary Public of the County and State aforesaid, certify that Glenn Yaffe personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 25 day of March, 2010.

[Signature]
Notary Public

Commission Expires:

5-31-11
(Notary Public)

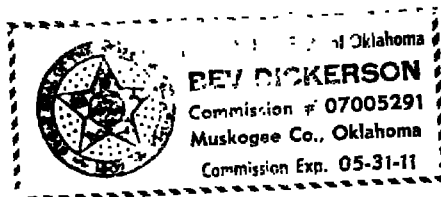


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Ten (10)

DESCRIPTION OF CARS: 52'6" gondola cars 2494 cu. ft. capacity 286 GWR. (Car Type: E534)

CAR NUMBERS:

FURX 320357
FURX 320956
FURX 321600
FURX 321607
FURX 321958
FURX 321964
FURX 322078
FURX 322183
FURX 322203
FURX 322295